



# MISSOURI DEPARTMENT OF MENTAL HEALTH



DEPARTMENT  
OPERATING  
REGULATION  
NUMBER

DOR  
5.310

KEITH SCHAFER, DEPARTMENT DIRECTOR

CHAPTER Fiscal Administration	SUBCHAPTER Administration of the Mental Health Trust Fund	EFFECTIVE DATE June 25, 2014	NUMBER OF PAGES 2	PAGE NUMBER 1 of 2
SUBJECT Procedures for Operation of the Mental Health Trust Fund		AUTHORITY Sections 630.050 & 630.330, RSMo	HISTORY See Below	
PERSON RESPONSIBLE Deputy Director, Administration			SUNSET DATE July 1, 2017	

**PURPOSE:** Prescribes procedures for the administration of receipts into and disbursements from the Mental Health Trust Fund.

**APPLICATION:** Applies to the department and its facilities.

(1) As set out in section 630.330, each facility may receive and administer grants (other than from the federal government) gifts, donations, devises or bequests of money or other real or personal property, as well as any income or interest earned on the gifts or bequests ("Gifts"). For purposes of this DOR, the term "facility" includes the department when the department is the intended beneficiary.

(2) The facilities shall deposit receipts of money in the state treasury to the credit of the Mental Health Trust Fund ("Fund"). The deposits shall be made to the collection account established for each facility by the state treasurer. The facilities shall prepare a Cash Receipt (CRQ) document in the statewide accounting system (SAMII) using the proper reporting category to correctly classify the revenue.

(3) The facilities shall make disbursements under the usual state procedures by inputting payment vouchers into the SAMII system, charging the Mental Health Trust Fund for services rendered or item purchased. Payments from the facilities shall be charged to the appropriation from the Fund made to central office for that purpose.

(4) The facilities shall follow regulations relating to bidding and purchasing in making these disbursements.

(5) The department controller shall maintain overall cash control and accounting records for the Fund and periodically inform facilities as to their balances.

(6) The facilities shall maintain accounting records including documentation of sources and terms of the gifts as well as how expenditures are to comply with terms under which the various gifts were accepted in subaccounts as follows:

(A) In a subaccount called the "General Benefit Account," the facilities shall record the following:

1. Gifts for which no specific terms were included but the gifts were intended to benefit a facility or its clients generally.
2. Interest income and profits from canteen or commissary operations as set out in section 630.335, RSMo.

(B) In a separate subaccount for each gift or group of gifts as determined necessary by the facility to maintain accountability for funds received for specific purposes.



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(7) The facility General Benefit Account is a designated subaccount of each facility which accumulates with other subaccounts of the same and of other facilities to comprise the total cash in the Fund. The subaccounts are not separate bank accounts.

(8) The facilities shall make expenditures from the General Benefit Account for the general benefit or welfare of the clients. This does not preclude charging expenses for specific clients or groups of clients if they meet criteria under which other clients similarly situated could receive the same benefit.

(9) Quality Assurance. The primary responsibility of authorizing and approving receipts into and disbursements from the Mental Health Trust Fund rests with the division and facility staff. Each expenditure from the fund shall also be reviewed by accounting staff in the controller's office to verify that State of Missouri and department fiscal policies and are being followed.

*History: Original DOR effective September 1, 1981 Replacing OR67. Amendment effective August 1, 1998. Amendment effective July 1, 2002. On July 1, 2003 the sunset date was extended to July 1, 2004. On July 1, 2004 the sunset date was extended to July 1, 2005. Amendment effective July 1, 2005. On July 1, 2008 the sunset date was extended to July 1, 2011. On May 27, 2011 the sunset date was extended to July 1, 2014. On June 25, 2014 the sunset date was extended to July 1, 2017.*